
Tamil Nadu Taxation Special Tribunal (Repeal) Act, 2004**34 of 2004**

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Tamil Nadu Taxation Special Tribunal (Repeal) Act, 2004**34 of 2004**

An Act to repeal the Tamil Nadu Taxation Special Tribunal Act, 1992. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fifth Year of the Republic of India as follows:-- 1. Received the Assent of the Governor of Tamil Nadu on the 8th December, 2004 -- Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Iss. No.305, page 125 dated 9th December, 2004.

1. Short Title And Commencement :-

(1) This Act may be called the Tamil Nadu Taxation Special Tribunal (Repeal) Act, 2004.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. Repeal :-

The Tamil Nadu Taxation Special Tribunal Act, 1992 (Tamil Nadu Act 42 of 1992), is hereby repealed.

3. Transfer Of Pending Cases From Special Tribunal :-

(1) On and from the date of commencement of this Act (hereafter in this section referred to as the said date), all matters and proceedings pending before the Tamil Nadu Taxation Special Tribunal (hereafter in this section referred to as the said Special Tribunal) on the said date, shall stand transferred to the High Court.

(2) The High Court shall proceed to deal with such matter or proceeding from, the stage at which it is transferred or from any earlier stage or de novo as the High Court may deem fit:
Provided that an interim or interlocutory order granted by the said Special Tribunal shall continue to be in operation unless the High Court by an order varies or modifies the same.